APR. 1 2 2007

"RESPONSE UNDER 37 CFR 1.118-EXPEDITED PROCEDUME EXAMINING GROUP /77/ "

DOCKET NO: 248606US0

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

FUMIHIRO YAMAGUCHI, ET AL.

: EXAMINER: BEFUMO, JENNA LEIGH

SERIAL NO: 10/772,264

FILED: FEBRUARY 6, 2004

: GROUP ART UNIT: 1771

FOR: SUEDE-FINISHED LEATHER-LIKE : SHEET AND PRODUCTION METHOD

THEREOF

AMENDMENT UNDER 37 CFR 1.116

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Responsive to the Final Office Action dated December 14, 2006, Applicants respectfully request reconsideration of the above-identified application in view of the following amendment and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Discussion of the Amendment begins on page 7 of this paper.

Remarks begin on page 8 of this paper.